

Key

Publications of Interest

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[File 148] Gale Group Trade & Industry DB 1976-2008/Sep 11
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**File 148: The CURRENT feature is not working in File 148. See HELP NEWS148.*

[File 160] Gale Group PROMT(R) 1972-1989
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[File 9] Business & Industry(R) Jul/1994-2008/Sep 04
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[File 20] Dialog Global Reporter 1997-2008/Sep 11
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[File 610] Business Wire 1999-2008/Sep 11
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**File 610: File 610 now contains data from 3/99 forward. Archive data (1986-2/99) is available in File 810.*

[File 613] PR Newswire 1999-2008/Sep 11
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[File 624] McGraw-Hill Publications 1985-2008/Sep 11
(c) 2008 McGraw-Hill Co. Inc. All rights reserved.
**File 624: Homeland Security & Defense and 9 Platt energy journals added Please see HELP NEWS624 for more*

[File 634] San Jose Mercury Jun 1985-2008/Jul 10
(c) 2008 San Jose Mercury News. All rights reserved.

[File 636] Gale Group Newsletter DB(TM) 1987-2008/Sep 02
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[File 810] Business Wire 1986-1999/Feb 28
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[File 813] PR Newswire 1987-1999/Apr 30
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[File 625] American Banker Publications 1981-2008/Jun 26
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[File 268] Banking Info Source 1981-2008/Aug W4
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[File 626] Bond Buyer Full Text 1981-2008/Jul 07
(c) 2008 Bond Buyer. All rights reserved.
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[File 267] Finance & Banking Newsletters 2008/Sep 02
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[File 348] EUROPEAN PATENTS 1978-200836
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[File 349] PCT FULLTEXT 1979-2008/UB=20080904|UT=20080828
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; d s
Set      Items  Description
S1      1027147  S (TAX OR TAXES OR TAXATION) (3N) (INVESTMENT? ? OR VENTURE? ? OR
STAKE OR CAPITAL OR FUND? ? OR STOCK? ? OR BOND? ? OR PORTFOLIO OR PROPERTY OR
REAL()ESTATE OR REALESTATE OR FUTURES OR CAPITALI?E? ?)
S2      114939   S S1(7N) (STRATEG? OR TRAD??? OR RULES?? OR REGULATION? ? OR
POLICY OR POLICES OR PLAN?)
S3      1945996   S (MULTIPLE OR MANY OR SEVERAL OR PLURAL??? OR VARIOUS OR
MULTI) (7N) (OPTION? ? OR FUTURE? ? OR STOCK? ? OR BOND? ? OR PORTFOLIO? ? OR
SHARE? ?)
S4      49083    S S3(7N) (COMPAR? OR CONTRAST? OR EVALUAT? OR ASCERTAIN? OR
CONFIRM? OR MONITOR? OR VERIF? OR ANALYZING OR ANALYZING OR ANALYSIS)
S5      914171   S (TAX OR TAXES OR TAXATION) (3N) (IMPACT??? OR EFFECT??? OR
INFLUENC??? OR CONSEQUENCE? ? OR AFFECT??? OR OUTCOME OR EFFECTIVENESS OR
EFFICACY OR AFFECT??? OR RELAT?? OR RELATIONSHIP? ? OR CORRELAT? OR CORELAT? OR
CONNECT??? OR CORRESPOND? OR RESULT???)
S6      533277   S (OPTION? ? OR FUTURE? ? OR FUND? ? OR STOCK? ? OR BOND? ? OR
PORTFOLIO? ? OR SHARE? ?) (3N) (OPTIMIZING OR OPTIMIZING OR OPTIMIZATION OR
OPTIMIZATION OR OPTIMIZE? ? OR OPTIMIZE? ? OR MAX? OR MAXIMUM OR MAX OR BEST)
S7      406075   S (REDUC??? OR LESSEN OR REDUCTION?? OR NARROW??? OR SHRINK???
OR CONSTRICT??? OR DECREAS??? OR DECLIN??? OR DIMINISH??? OR MINIMI?) (3N) (TAX
OR TAXES OR TAXATION)
S8      5583108   S (INCREAS? OR BOOST? OR MAXIMI? OR ADD? OR RIS? OR RAIS?) (3N)
(PAYMENT? ? OR REVENUE OR PROCEEDS OR EARNINGS OR GAIN? ? OR INCOME OR PROFIT?
? OR RECEIPTS OR YIELD? ? OR RETURN? ? OR GROSS OR NET OR ROI)
S9      46       S AU=(PRUITT, R? OR PRUITT R? OR PRUITT (2N) R?)
S10     0        S S9 AND S1
S11     0        S S9 AND S6
S12     595      S S2(7N) S3
S13     14       S S12(3N) S4
S14     144      S S5(7N) S6
S15     80       S S14 NOT PY>2001
S16     2        S S15(7N) S7
S17     6        S S15(7N) S8
S18     10       S S13 NOT PY>2001
S19     18       S S16 OR S17 OR S18
```

? t s19/3,k/all

19/3,K/1 (Item 1 from file: 15) [Links](#)

ABI/Inform(R)

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02177631 73948749

So you want to be a software developer?

McCarthy, Ed

Journal of Financial Planning v14n6 pp: 54-57

Jun 2001

ISSN: 1040-3981 Journal Code: JFN

Word Count: 1221

Text:

...software at a 1985 conference. The software is based on Microsoft Excel and provides financial planning analyses such as cash flow and income tax projections, and investment portfolio analysis. Several audience members approached him about buying his models, which is now called the Integrate2000 program...

19/3,K/2 (Item 2 from file: 15) [Links](#)

ABI/Inform(R)

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02096145 65268189

Estate & personal financial planning

Jazwinski, Robert C

Pennsylvania CPA Journal v71n4 pp: 14

Winter 2000

ISSN: 0746-1062 Journal Code: PCP

Word Count: 661

Text:

...banks, trust companies and law and accounting firms. They concluded that successful firms of the future will offer services comparable to multi-user family offices, providing investment management, tax planning and return preparation, estate and personal financial planning, charitable giving advice and insurance. These firms...

19/3,K/3 (Item 3 from file: 15) [Links](#)

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02022574 53868619

Cost-effective landfill conversion

Kissida, John; Spieler, Richard; Hennessey, Alice

Waste Age v31n5 pp: 70-72

May 2000

ISSN: 0043-1001 Journal Code: UAKT

Word Count: 2006

Abstract:

...site, which included an 85-acre landfill along the banks of the Charles River. To maximize the funds and minimize the tax rate impact, the project team closed and redeveloped the site in phases; modified state closure standards; and...

Text:

...launch, scenic overlooks, nature study areas, a small amphitheater area and other park amenities.

To maximize the funds and minimize the tax rate impact, the project team closed and redeveloped the site in phases; modified state closure standards; and...

19/3,K/4 (Item 1 from file: 16) [Links](#)

Gale Group PROMT(R)

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07714804 Supplier Number: 64153473 (USE FORMAT 7 FOR FULLTEXT)

Bond Holdings Can Improve Portfolio Tax Efficiency.

REYNOLDS, ERIC C.

Los Angeles Business Journal , v 22 , n 32 , p 42

August 7 , 2000

Language: English Record Type: Fulltext

Document Type: Magazine/Journal ; Trade

Word Count: 1146

-

...helps to realize that income tax rates are much higher than long-term capital gains tax rates. As a result, managing the income

tax efficiency of a bond portfolio (maximizing after-tax income) is the key to optimizing after-tax fixed income returns.

At this point, many investors...

19/3,K/5 (Item 2 from file: 16) [Links](#)

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04878370 Supplier Number: 47176746 (USE FORMAT 7 FOR FULLTEXT)

Short Takes: Morgan Offering Mirrors Institutional Strategies

American Banker , p 17

March 3 , 1997

Language: English Record Type: Fulltext

Document Type: Magazine/Journal ; Trade

Word Count: 80

-

The JPM Pierpont Tax Aware Disciplined Equity Fund and JPM
Pierpont Tax

Aware Equity Fund will seek to maximize investment income net of taxes by evaluating the consequences of changing positions in securities. These funds are designed for clients who are subject to...

19/3,K/6 (Item 1 from file: 148) [Links](#)

Gale Group Trade & Industry DB

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13660372 Supplier Number: 76797884 (USE FORMAT 7 OR 9 FOR FULL TEXT)

Rating Changes.

Bond Buyer , 337 , 31190 , 35

July 27 , 2001

ISSN: 0732-0469

Language: English

Record Type: Fulltext

Word Count: 871 Line Count: 00100

...Sedona, Ariz., sewer revenue refunding bonds 21,125 A-minus

BBB-plus S&P Consistently increasing sales tax revenue,
resulting in strong coverage of future maximum debt service.

Tennessee (State), general obligation bonds 983,845

AA AA-plus
 S&P
 State...

19/3,K/7 (Item 2 from file: 148) [Links](#)
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12485740 Supplier Number: 64153473 (USE FORMAT 7 OR 9 FOR FULL TEXT)
Bond Holdings Can Improve Portfolio Tax Efficiency.

REYNOLDS, ERIC C.
Los Angeles Business Journal , 22 , 32 , 42
August 7 , 2000
ISSN: 0194-2603
Language: English
Record Type: Fulltext
Word Count: 1222 Line Count: 00096

...helps to realize that income tax rates are much higher than
long-term
capital gains tax rates. As a result, managing the income
tax efficiency of a bond portfolio (maximizing
after-tax income) is the key to optimizing after-tax fixed income
returns.
 At this point, many investors...

19/3,K/8 (Item 3 from file: 148) [Links](#)
Gale Group Trade & Industry DB
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12348210 Supplier Number: 62003586 (USE FORMAT 7 OR 9 FOR
FULL TEXT)
Tax Policy and the Economy.

NBER Reporter , 26
Winter , 1999
ISSN: 0276-119X
Language: English
Record Type: Fulltext
Word Count: 1147 Line Count: 00094

...to which tax policy has influenced executive compensation and
then
discuss the implications of rising stock-based pay for tax
policy. After analyzing how changes in various tax
rates affect the tax advantages of stock options relative to

salary
and bonus, the authors conclude that tax changes probably have
not...

19/3,K/9 (Item 4 from file: 148) [Links](#)
Gale Group Trade & Industry DB
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07471735 Supplier Number: 16124544 (USE FORMAT 7 OR 9 FOR FULL TEXT)
Corporate taxation and the financial characteristics of firms.

Plesko, George A.
Public Finance Quarterly , v22 , n3 , p311(24)
July , 1994
ISSN: 0048-5853
Language: ENGLISH
Record Type: FULLTEXT; ABSTRACT
Word Count: 7157 Line Count: 00606

Abstract: ...the decision to become Subchapter S or C corporations arised mainly from the
need to reduce tax exposure and maximize tax options. Results also showed that the tax
treatment of Subchapter S corporations by states was a major...
Abstract:

19/3,K/10 (Item 5 from file: 148) [Links](#)
Gale Group Trade & Industry DB
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05536877 Supplier Number: 11624575 (USE FORMAT 7 OR 9 FOR FULL TEXT)
Tax-free prices fall 1/8 to 1/4 in advance of employment data. (The Municipal Market)
(Column)

Monsarrat, Sean
Bond Buyer , v297 , n28727 , p1253(2)
Sept 6 , 1991
Document Type: Column
ISSN: 0732-0469
Language: ENGLISH
Record Type: FULLTEXT
Word Count: 929 Line Count: 00071

...the December MOB spread calculated at negative 137.
Opinions varied as to market vulnerability, but many
traders speculated that tax-exempt bonds have a
greater downside potential compared to chances for price
improvements.
"If the number is bad, this market is going down...

19/3,K/11 (Item 6 from file: 148) [Links](#)
Gale Group Trade & Industry DB
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03474361 Supplier Number: 06428349 (USE FORMAT 7 OR 9 FOR
FULL TEXT)
And justice for all. (Retirement special advertising section)
(includes related articles)

Naughton, John M.; Chu, Lorraine Yen; Rothmeier, Michael
Financial World , v157 , n7 , p96(4)
March 22 , 1988
CODEN: FIWOA
ISSN: 0015-2064
Language: ENGLISH
Record Type: FULLTEXT
Word Count: 3200 Line Count: 00265

...to determine post-retirement financial needs, evaluate personal
net
worth, project social security benefits, assess investment and
tax management strategies and evaluate pension
disbursement options, as well as the various types of
investments and their associated risks.
Effective financial planning programs typically have a
multi...

19/3,K/12 (Item 7 from file: 148) [Links](#)
Gale Group Trade & Industry DB
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02029059 Supplier Number: 03291121 (USE FORMAT 7 OR 9 FOR
FULL TEXT)
Notebook computing,

Ahl, David H.
Creative Computing , v10 , p174(5)
June , 1984
ISSN: 0097-8140
Language: ENGLISH
Record Type: FULLTEXT
Word Count: 3207 Line Count: 00241

...8201. These include PortaCalc (a spreadsheet), PortaStat
(statistics),
PortaFin (financial calculations), PortaMax (linear programming),
PortaTax
(tax planning), and PortaFolio (stock portfolio

analysis). We tried several of them, but we'll report on PortaCalc this month.

PortaCalc is a large program...

19/3,K/13 (Item 1 from file: 75) [Links](#)

TGG Management Contents(R)

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00215394 Supplier Number: 21060936 (USE FORMAT 7 FOR FULL TEXT)

The future of tax practice. (includes related articles on Roth individual retirement accounts and service opportunities for tax professionals)(Cover Story)

Woehlke, James A.

The CPA Journal , v68 , n5 , p14(6)

May , 1998

Document Type: Cover Story

ISSN: 0732-8435 Language: English Record Type: Fulltext; Abstract

Word Count: 4595 Line Count: 00368

...brokering Business valuation Compensation planning

Controllership

activities Debt placement Elder care assurance ESOP valuation

Estate

planning Fairness opinions Forensic accounting Funds

management International tax planning Location

planning Multi-state planning Portfolio

analysis Pre-divorce planning Property tax

abatement Real estate brokerage Representation before nontax

agencies Retirement planning Reviews of lawyer's documents

Succession planning

This economic approach to understanding the political system...

19/3,K/14 (Item 1 from file: 20) [Links](#)

Dialog Global Reporter

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02767751 (USE FORMAT 7 OR 9 FOR FULLTEXT)

Gold Circle Entertainment Names Steve Seline As Vice Chairman, General Counsel

PR NEWSWIRE

September 10, 1998 7:19

Journal Code: WPRW Language: English Record Type: FULLTEXT

Word Count: 452

(USE FORMAT 7 OR 9 FOR FULLTEXT)

...In addition to continuing his management of Waitt's private

investments
and substantial personal investment portfolio, Seline's
responsibilities include evaluating various investment
strategies, tax planning and overseeing company
acquisitions.

Gold Circle Entertainment is an Omaha, Nebraska-based full-
service
music...

19/3,K/17 (Item 1 from file: 626) [Links](#)
Bond Buyer Full Text
(c) 2008 Bond Buyer. All rights reserved.
0237885
Rating Changes

The Bond Buyer - July 27, 2001 ; Pg. 35 ; Vol. 337 , No. 31190
Word Count: 964

Byline:
Compiled by Matthew Kreps

Text:

...Sedona, Ariz., sewer revenue refunding bonds 21,125 A-
minus
BBB-plus S&P Consistently increasing sales tax
revenue,
resulting in strong
coverage of future maximum debt
service.

Tennessee (State), general obligation bonds 983,845 AA
AA-plus
S&P
State...

19/3,K/18 (Item 2 from file: 626) [Links](#)
Bond Buyer Full Text
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0124819

Tax-Free Prices Fall 1/8 to 1/4 In Advance of Employment Data

The Bond Buyer - September 6, 1991 ; Pg. 1(1253) ; Vol. 297 , No. 28727
Word Count: 882

Byline:

By Sean Monsarrat

Text:

...the December MOB spread calculated at negative 137.

Opinions varied as to market vulnerability, but many traders speculated that tax-exempt bonds have a greater downside potential compared to chances for price improvements.

"If the number is bad, this market is going down...

Abstract Files

? show files

[File 2] INSPEC 1898-2008/Aug W2
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[File 35] Dissertation Abs Online 1861-2008/Apr
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[File 65] Inside Conferences 1993-2008/Sep 10
(c) 2008 BLDSC all rts. reserv. All rights reserved.

[File 99] Wilson Appl. Sci & Tech Abs 1983-2008/Aug
(c) 2008 The HW Wilson Co. All rights reserved.

[File 256] TecInfoSource 82-2008/Jul
(c) 2008 Info.Sources Inc. All rights reserved.

[File 474] New York Times Abs 1969-2008/Sep 11
(c) 2008 The New York Times. All rights reserved.

[File 475] Wall Street Journal Abs 1973-2008/Sep 12
(c) 2008 The New York Times. All rights reserved.

[File 583] Gale Group Globalbase(TM) 1986-2002/Dec 13
(c) 2002 The Gale Group. All rights reserved.
**File 583: This file is no longer updating as of 12-13-2002.*

[File 23] CSA TECHNOLOGY RESEARCH DATABASE 1963-2008/AUG
(c) 2008 CSA. All rights reserved.

[File 139] EconLit 1969-2008/Jul
(c) 2008 American Economic Association. All rights reserved.

[File 56] Computer and Information Systems Abstracts 1966-2008/Jul
(c) 2008 CSA. All rights reserved.

[File 344] Chinese Patents Abs Jan 1985-2006/Jan
(c) 2006 European Patent Office. All rights reserved.

[File 347] JAPIO Dec 1976-2007/Dec(Updated 080328)
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[File 350] Derwent WPIX 1963-2008/UD=200857
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[File 371] French Patents 1961-2002/BOPI 200209
(c) 2002 INPI. All rts. reserv. All rights reserved.

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; d s
Set      Items  Description
S1       34488  S (TAX OR TAXES OR TAXATION) (3N) (INVESTMENT? ? OR VENTURE? ? OR
STAKE OR CAPITAL OR FUND? ? OR STOCK? ? OR BOND? ? OR PORTFOLIO OR PROPERTY OR
REAL() ESTATE OR REALESTATE OR FUTURES OR CAPITALI?E? ?)
S2       4391   S S1(7N) (STRATEG? OR TRAD??? OR RULES?? OR REGULATION? ? OR
POLICY OR POLICES OR PLAN?)
S3       116424 S (MULTIPLE OR MANY OR SEVERAL OR PLURAL??? OR VARIOUS OR
MULTI) (7N) (OPTION? ? OR FUTURE? ? OR STOCK? ? OR BOND? ? OR PORTFOLIO? ? OR
SHARE? ?)
S4       6176   S S3(7N) (COMPAR? OR CONTRAST? OR EVALUAT? OR ASCERTAIN? OR
CONFIRM? OR MONITOR? OR VERIF? OR ANALYZING OR ANALYZING OR ANALYSIS)
S5       23515  S (TAX OR TAXES OR TAXATION) (3N) (IMPACT??? OR EFFECT??? OR
INFLUENC??? OR CONSEQUENCE? ? OR AFFECT??? OR OUTCOME OR EFFECTIVENESS OR
EFFICACY OR AFFECT??? OR RELAT?? OR RELATIONSHIP? ? OR CORRELAT? OR CORELAT? OR
CONNECT??? OR CORRESPOND? OR RESULT???)
S6       16730  S (OPTION? ? OR FUTURE? ? OR FUND? ? OR STOCK? ? OR BOND? ? OR
PORTFOLIO? ? OR SHARE? ?) (3N) (OPTIMIZING OR OPTIMIZING OR OPTIMIZATION OR
OPTIMIZATION OR OPTIMIZE? ? OR OPTIMIZE? ? OR MAX? OR MAXIMUM OR MAX OR BEST)
S7       13851  S (REDUC??? OR LESSEN OR REDUCTION?? OR NARROW??? OR SHRINK???
OR CONSTRICT??? OR DECREAS??? OR DECLIN??? OR DIMINISH??? OR MINIMI?) (3N) (TAX
OR TAXES OR TAXATION)
S8       310030 S (INCREAS? OR BOOST? OR MAXIMI? OR ADD? OR RIS? OR RAIS?) (3N)
(PAYMENT? ? OR REVENUE OR PROCEEDS OR EARNINGS OR GAIN? ? OR INCOME OR PROFIT?
? OR RECEIPTS OR YIELD? ? OR RETURN? ? OR GROSS OR NET OR ROI)
S9       70     S AU=(PRUITT, R? OR PRUITT R? OR PRUITT(2N)R?)
S10      0      S S9 AND S1
S11      0      S S9 AND S6
S12      0      S S9 AND TAX??
S13      84     S S2 AND S3
S14      3      S S13 AND S4
S15      4      S S13 AND S6
S16      3      S S13 AND S7
S17      9      S S13 AND S8
S18      16     S S14 OR S15 OR S16 OR S17
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? t/3,k/all

5/3,K/1 (Item 1 from file: 148) [Links](#)

Gale Group Trade & Industry DB

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11538448 Supplier Number: 57481305 (USE FORMAT 7 OR 9 FOR FULL TEXT)

Analysts' Corner: Investors Urged to Play the Tax-Loss Transaction Game.(Statistical
Data Included)

Ryst, Sonja

Bond Buyer , 330 , 30766 , 7

Nov 10 , 1999

Document Type: Statistical Data Included

ISSN: 0732-0469
Language: English
Record Type: Fulltext
Word Count: 569 Line Count: 00047

...up their losses this year," McCullagh said.
Robert Collins, a vice president in municipal fixed-income
at
PNC Advisors, said many of his clients have been doing the same.
"We believe that there is great opportunity for this kind
of
tax-loss transaction in a timeframe when interest rates have
increased," Collins said.
Benjamin Thompson, a portfolio manager who evaluates
tax efficiency in municipals as the tax-aware fixed-
income strategist at J.P. Morgan Investment Management Inc.,
said he and his colleagues have been advising clients to execute
tax
-loss swaps in their municipal bond portfolios, especially in
light
of the recent rise in interest rates.
"We're telling people: 'Don...

5/3,K/2 (Item 2 from file: 148) [Links](#)
Gale Group Trade & Industry DB
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11419884 Supplier Number: 56284154 (USE FORMAT 7 OR 9 FOR
FULL TEXT)
Midland Reports Record Third Quarter Operating Results.

PR Newswire , 6575
Oct 14 , 1999
Language: English
Record Type: Fulltext
Word Count: 1577 Line Count: 00193

...549 million at the end of the third quarter of 1998. Net pre-
tax
investment income increased to \$6.3 million during the
quarter, compared with \$6.0 million last year. Over the last
several quarters, AMIG has been increasing its emphasis on
tax-advantaged investments. AMIG's investment
portfolio is composed of equity and high-quality fixed income
securities.
Hayden commented, "Book value reached \$26.02 per share at
the end of

the...

5/3,K/4 (Item 4 from file: 148) [Links](#)

Gale Group Trade & Industry DB

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03137833 Supplier Number: 04609743 (USE FORMAT 7 OR 9 FOR FULL TEXT)

Real estate: investing in 1987; the impact of tax reform. (Special Advertising Section; includes related articles)

Sills, Alan I.; Welsh, Kevin D.; Grossman, Charles

Financial World , v156 , p50(4)

Feb 10 , 1987

CODEN: FIWOA

ISSN: 0015-2064

Language: ENGLISH

Record Type: FULLTEXT

Word Count: 3837 Line Count: 00308

...on-cash return. Most significantly, the after tax internal rate of return for a 28% tax bracket investor is 13.9% for the leveraged investment versus 10.1% for all-cash.

In the final analysis, any portfolio must establish a balance between conservative, income-producing investments and others positioned for growth. Leveraged real estate is a growth investment preferred and used by investors for decades. The Tax Reform Act creates a unique opportunity to balance leveraged and all-cash real estate investment in one's passive portfolio to generate attractive, tax-sheltered current income and to maximize long-term growth from appreciation.

Kevin D. Welsh, senior group vice president, JMB Realty Corp.

TAX-EXEMPT INVESTMENT

Real estate investment, valued for its record of appreciation and inflation sensitivity, provides investment portfolios an area of reduced volatility for long-term return. Many pension funds are in a position to take gains from other asset classes and re-allocate resources for better investment diversification--a position that...

5/3,K/7 (Item 1 from file: 15) [Links](#)

ABI/Inform(R)

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00868546 95-17938

Personal financial planning

Vallera, Ronald M; Kramer, Roger J
Ohio CPA Journal v53n2 pp: 45-46
Apr 1994
ISSN: 0749-8284 Journal Code: OCP
Word Count: 1136

Abstract:

The 1993 Tax Act will compress the income tax brackets of estates and trusts, effective for tax years beginning after 1992. With the increase in the trust and estate income tax rates, it may be more beneficial to hold investments for children under a custodial account arrangement rather than fund an accumulation trust. In addition, fiduciaries must re-evaluate investment portfolios. Estate planning practitioners in Ohio may find that good estate planning is also good income tax planning in many cases. Many Ohio tax practitioners employ the married filing separate filing status to help produce the lowest combined federal...

5/3,K/9 (Item 2 from file: 649) [Links](#)
Gale Group Newswire ASAP(TM)
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02783157 Supplier Number: 55164556 (USE FORMAT 7 OR 9 FOR
FULL TEXT)
The Midland Company Reports Second Quarter 1999 Results.

PR Newswire , 2163
July 15 , 1999
Language: English
Record Type: Fulltext
Word Count: 1576 Line Count: 00193

...1 million at the end of the second quarter of 1998. Net pre-tax investment income increased to \$6.2 million during the quarter, compared with \$5.9 million last year. Over the last several quarters, AMIG has been increasing its emphasis on tax advantaged investments. AMIG's investment portfolio is composed of equity and high- quality fixed income securities.

About the Company

Midland, which is headquartered in Cincinnati, is engaged in specialty insurance...

5/3,K/12 (Item 1 from file: 485) [Links](#)

Accounting & Tax DB

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** FULL-TEXT AVAILABLE IN FORMATS 7 AND 9 **

00467582

Personal financial planning

Vallera, Ronald M; Kramer, Roger J

Ohio CPA Journal v53 n2 pp: 45-46 Apr 1994

ISSN: 0749-8284 Journal Code: OCP

Word Count: 1136 Line Count: 103 Accounting & Tax DB_1971-2008/Aug W4

Abstract:

The 1993 Tax Act will compress the income tax brackets of estates and trusts, effective for tax years beginning after 1992. With the increase in the trust and estate income tax rates, it may be more beneficial to hold investments for children under a custodial account arrangement rather than fund an accumulation trust. In addition, fiduciaries must re-evaluate investment portfolios. Estate planning practitioners in Ohio may find that good estate planning is also good income tax planning in many cases. Many Ohio tax practitioners employ the married filing separate filing status to help produce the lowest combined federal...

5/3,K/13 (Item 1 from file: 613) [Links](#)

PR Newswire

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00194502 19991014CLTH013 (USE FORMAT 7 FOR FULLTEXT)

Midland Reports Record Third Quarter Operating Results

PR Newswire

Thursday , October 14, 1999 10:22 EDT

Journal Code: PR Language: ENGLISH Record Type: FULLTEXT

Document Type: NEWSWIRE

Word Count: 1,739

Text:

...549 million at the end of the third quarter of 1998. Net pre-tax investment income increased to \$6.3 million during the quarter, compared with \$6.0 million last year. Over the last several quarters, AMIG

has been increasing its emphasis on tax-advantaged investments. AMIG's investment portfolio is composed of equity and high-quality fixed income securities.

Hayden commented, "Book value reached \$26.02 per share at the end of the...

5/3,K/15 (Item 1 from file: 47) [Links](#)

Gale Group Magazine DB(TM)

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02939088 Supplier Number: 04609743 (USE FORMAT 7 OR 9 FOR FULL TEXT)

Real estate: investing in 1987; the impact of tax reform. (Special Advertising Section; includes related articles)

Sills, Alan I.; Welsh, Kevin D.; Grossman, Charles

Financial World , v156 , p50(4)

Feb 10 , 1987

CODEN: FIWOA

ISSN: 0015-2064

Language: ENGLISH Record Type: FULLTEXT

Word Count: 3837 Line Count: 00308

...considerably higher after-tax appreciation and total cash-on-cash return. Most significantly, the after tax internal rate of return for a 28% tax bracket investor is 13.9% for the leveraged investment versus 10.1% for all-cash.

In the final analysis, any portfolio must establish a balance between conservative, income-producing investments and others positioned for growth. Leveraged real estate is a growth investment preferred and used by investors for decades. The Tax Reform Act creates a unique opportunity to balance leveraged and all-cash real estate investment in one's passive portfolio to generate attractive, tax-sheltered current income and to maximize long-term growth from appreciation.

Kevin D. Welsh, senior group vice president, JMB Realty Corp.

TAX-EXEMPT INVESTMENT

Real estate investment, valued for its record of appreciation and inflation sensitivity, provides investment portfolios an area of reduced volatility for long-term return. Many pension funds are in a position to take gains from other asset classes and re-allocate

resources for better investment diversification--a position that...

5/3,K/16 (Item 1 from file: 13) [Links](#)

BAMP

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00675544 25495904 2205573 (Use Format 7 Or 9 For Fulltext)

Investors Urged to Play the Tax-Loss Transaction Game

(For the sake of better tax efficiency, many investors are temporarily taking their money out of municipal funds)

Article Author: Ryst, Sonja

The Bond Buyer , v 330 , n 30766 , p 7

November 10, 1999

Document Type: Newspaper ISSN: 0732-0469 (United States)

Language: English Record Type: Fulltext; Abstract

Word Count: 511 (Use Format 7 Or 9 For Fulltext)

Text:

...up their losses this year," McCullagh said.

Robert Collins, a vice president in municipal fixed-income at PNC

Advisors, said many of his clients have been doing the same.

"We believe that there is great opportunity (for this kind of tax-loss transaction) in a timeframe when interest rates have increased," Collins said.

Benjamin Thompson, a portfolio manager who evaluates tax efficiency in municipals as the tax-aware fixed-income strategist at J.P. Morgan Investment Management Inc., said he and his colleagues have been advising clients to execute tax

-loss swaps in their municipal bond portfolios, especially in light of the recent rise in interest rates.

"We're telling people: 'Don...

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2/3,K/1 (Item 1 from file: 148) [Links](#)

Gale Group Trade & Industry DB

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13439724 Supplier Number: 74091780 (USE FORMAT 7 OR 9 FOR FULL TEXT)
Tax-aware investing.

Raasch, Barbara J.; Amitrano, Anthony G., Jr.
Tax Adviser , 32 , 4 , 266
April , 2001
ISSN: 0039-9957
Language: English
Record Type: Fulltext
Word Count: 4274 Line Count: 00345

...Selection:

Step 1--Select money managers and mutual funds based on an after-tax return evaluation. If a manager's or a fund's expected return potential is significantly greater than the competition but suffers from a low tax-efficiency ratio, consider using this manager or fund inside the tax-deferred portion of the portfolio.

(4) Portfolio Evaluation:

Step 1--Evaluate ongoing performance on an after-tax basis. Simply focusing on before-tax returns may not result in the most tax-effective conclusions.

Step 2--Make portfolio change decisions on an after-tax basis. Always consider how long it will take to "earn back" any taxes that must be paid as a result of the change.

Identify Client Objectives

The first phase of the investment planning process involves identifying applicable financial objectives, as well as an individual's financial situation. Many investment professionals do not spend sufficient time exploring individuals' goals and objectives. Often, they focus...team with their other advisers so that they have the knowledge needed to properly structure portfolios in a way that maximizes the tax reduction benefits. For example, a GRAT or a net income charitable remainder unitrust may result in significantly greater benefits if invested in growth-oriented stocks...

ABI/Inform(R)

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03022045

977801241

Withdrawal Patterns and Rebalancing Costs for Taxable Portfolios

Hughen, J Christopher; Laatsch, Francis E; Klein, Daniel P

Financial Services Review v11n4 pp: 341-366

Winter 2002

ISSN: 1057-0810 Journal Code: FSRE

Word Count: 5981

Text:

...inflation on the returns of major asset classes. They use marginal tax rates on ordinary income associated with each time period from 1926 to 1993; they also consider effective marginal tax rates on capital gains. They conclude that wealth-maximizing individuals should invest as much as they can and keep it invested so as to minimize the effects of taxes on their portfolio values. Stein (1998) focuses on the valuation of a portfolio that has an imbedded tax...15 (1), 50-55.

Siegel, L. B., & Montgomery, D. (1995). Stocks, bonds, and bills after taxes and inflation. Journal of Portfolio Management, 21 (2), 17-25.

Stein, D. (1998). Measuring and evaluating portfolio performance after taxes. Journal of Portfolio Management, 24 (2), 117-124.

Stine, B., & Lewis, J. (1992) Guidelines for rebalancing passive-investment portfolios. Journal of Financial Planning, 5 (2), 80-86.

Tsai, C. S.-Y. (2001). Rebalancing diversified portfolios of various risk profiles. Journal of Financial Planning, 14 (4), 104-110.

Weiss, G. R. (2001). Dynamic...

2/3,K/3 (Item 2 from file: 15) [Links](#)

ABI/Inform(R)

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01395385

00-46372

Investment portfolio design for the taxable investor: Part 1

Fender, William E

Financial Consultant v1n3 pp: 25-31
Fall/Winter 1996
ISSN: 1091-644X Journal Code: FNCN
Word Count: 4250
Text:

...from period to period. This will also sensitize the investor and the advisors to the tax impact of the strategies they have implemented.

ASSET CLASSES AND THEIR TAX EFFICIENCY

The first step in designing a tax-efficient portfolio is to evaluate the tax efficiency of the various investment asset classes.

STOCKS VERSUS BONDS

Siegel [1995] evaluates the performance of stocks, bonds, and bills net of taxes, inflation, and transaction costs, for...is small. For an older investor, the present value is higher, indicating the importance of maximizing deferred taxes for an older investor who wishes to transfer substantial assets to heirs.

PORTFOLIO TURNOVER AND TAX EFFICIENCY

If deferral is desirable, taxable investors should focus on strategies that minimize realization of capital gains to maximize after-tax returns. Turnover in an investment portfolio that generates capital gains denies the investor the benefits of tax deferral.

Jeffrey [1993] finds that the marginal impact of turnover on after-tax returns is...

2/3,K/5 (Item 1 from file: 636) [Links](#)

Gale Group Newsletter DB(TM)

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05762211 Supplier Number: 114830530 (USE FORMAT 7 FOR FULLTEXT)

Tax-aware investing for the P&C insurance industry.(Investment Talking Point)
DePalma, Michael
Insurance Finance & Investment , v 9 , n 7 , p 18
March 29 , 2004

Language: English Record Type: Fulltext
Document Type: Newsletter ; Trade
Word Count: 3261

-

Our research shows that an integrated approach to portfolio construction, in which opportunities across both markets are compared side by side on a tax-equivalent and risk-adjusted basis, provides higher after-tax returns over time than separate corporate and municipal portfolios, without additional risk. Furthermore, this approach is equally suitable for investors seeking to maximize aftertax book yield.

Although many insurance companies and investment managers take the segregated approach to portfolio construction, it often results in a suboptimal return...

...Relationship

In order to demonstrate the tremendous potential return advantage of an integrated taxable and tax-exempt portfolio, we simulated three optimal portfolios: integrated, corporate-only and municipal-only.

For this simulation, we sought to maximize after-tax total return. Investment mandates for P&C fixed-income portfolios usually fall into one of two categories: maximizing book yield or maximizing total return. Mandates that maximize book yield usually result in lower turnover. During periods of declining rates, current income becomes difficult to replace unless there is a change in tax rates or unless a...

2/3,K/6 (Item 1 from file: 13) [Links](#)

BAMP

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01113123 149213494 5257957 (Use Format 7 Or 9 For Fulltext)

Withdrawal patterns and rebalancing costs for taxable portfolios.

Financial Services Review , v 11 , n 4 , p 341

December 2002

Document Type: Journal

Language: English Record Type: Fulltext

Word Count: 9725 (Use Format 7 Or 9 For Fulltext)

Text:

...inflation on the returns of major asset classes. They use marginal tax rates on ordinary income associated with each time period from 1926 to 1993; they also consider effective marginal tax rates on capital gains. They conclude that wealth-maximizing individuals should invest as much as they can and keep it invested so as to minimize the effects of taxes on their portfolio values. Stein (1998) focuses on the valuation of a portfolio that has an imbedded tax...15 (1), 50-55.

2/3,K/7 (Item 1 from file: 9) [Links](#)

Business & Industry(R)

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04032670 Supplier Number: 149213494 (USE FORMAT 7 OR 9 FOR FULLTEXT)

Withdrawal patterns and rebalancing costs for taxable portfolios.

Financial Services Review , v 11 , n 4 , p 341

December 2002

Document Type: Journal

Language: English Record Type: Fulltext

Word Count: 9725 (USE FORMAT 7 OR 9 FOR FULLTEXT)

TEXT:

...inflation on the returns of major asset classes. They use marginal tax rates on ordinary income associated with each time period from 1926 to 1993; they also consider effective marginal tax rates on capital gains. They conclude that wealth-maximizing individuals should invest as much as they can and keep it invested so as to minimize the effects of taxes on their portfolio values. Stein (1998) focuses on the valuation of a portfolio that has an imbedded tax...15 (1), 50-55.

Siegel, L. B., & Montgomery, D. (1995). Stocks, bonds, and bills after taxes and inflation. Journal of Portfolio Management, 21 (2), 17-25.

Stein, D. (1998). Measuring and evaluating portfolio performance after taxes. Journal of Portfolio Management, 24

(2), 117-124.

Stine, B., & Lewis, J. (1992) Guidelines for rebalancing passive-investment portfolios. *Journal of Financial Planning*, 5 (2), 80-86.

Tsai, C. S.-Y. (2001). Rebalancing diversified portfolios of various risk profiles. *Journal of Financial Planning*, 14 (4), 104-110.

Weiss, G. R. (2001). *Dynamic...*

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18/3,K/1 (Item 1 from file: 35) [Links](#)

Dissertation Abs Online

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01913189 ORDER NO: AADAA-I3068323

Essays on capital mobility and investment (Mexico)

Author: Milo, Alexis

Degree: Ph.D.

Year: 2002

Corporate Source/Institution: Yale University (0265)

Source: Volume 6310A of Dissertations Abstracts International.

PAGE 3666 . 121 PAGES

ISBN: 0-493-87869-6

...current account's behavior by failing to consider the presence of non-tradables. A large share of non-tradable goods is found in many economies, implying that a reduced ability of the current account to smooth consumption is present... ...case of Mexico under the two-sector model.

Chapter 2 studies the impact of current tax policy on investment via expectations about future taxes. A model of signaling is developed to show that output... ...base is expanded, a government may find this false signal too costly due to the increased revenue given up. The bottom line is that the tax strategy is changed by the size... ...reforms during the 1980s, in order to find evidence of the expectations effect linking fiscal policy to investment. Accordingly, a tax cut can have a second-order effect in promoting investment by inducing positive expectations about...

18/3,K/2 (Item 2 from file: 35) [Links](#)

Dissertation Abs Online

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01903016 ORDER NO: AADAA-INQ71462

Essays in asset pricing

Author: Garlappi, Lorenzo

Degree: Ph.D.

Year: 2001

Corporate Source/Institution: The University of British Columbia (Canada) (2500)

Source: Volume 6308A of Dissertations Abstracts International.
PAGE 2959 . 136 PAGES
ISBN: 0-612-71462-4

...analogy, I characterize the trading strategy for the two assets, and study the effect of taxes on optimal portfolio diversification. The optimal strategy contains a "no trade" region and a dynamic tax-timing option. I find... the diversification costs due to capital gains taxes are substantial and the value of the tax deferral option is decreasing in the correlation among assets and in the volatility of the risky assets. By comparing the solution of the multiple asset portfolio problem to the one of an investor who can trade only in a mutual fund I am able to measure the value of the flexibility option of the multi-asset case as well as the cost of mutual fund turnover. Finally, I show that...

18/3,K/8 (Item 1 from file: 475) [Links](#)
Wall Street Journal Abs
(c) 2008 The New York Times. All rights reserved.
06532685
BOND YIELDS MAY NOW BE AT LOWS
Wall Street Journal , Col. 6 , Pg. 1 , Sec. C
Monday August 9 1993

Abstract:

...has been for last few months; note prices on Treasury's 30-year bond have risen sharply and yields are at lowest level since 1977; point out Pres Clinton's budget package of spending cuts and tax increases were very good for bond market, because many investors see them as signs of sluggish economy and thus less inflation; Treasury's 10...

Descriptors: STOCKS AND BONDS; BUDGETS AND BUDGETING; INTEREST RATES; BOND PRICES AND TRADING VOLUME; INVESTMENT STRATEGIES; TREASURY BONDS; TAXATION

Personal Names:

18/3,K/9 (Item 2 from file: 475) [Links](#)
Wall Street Journal Abs
(c) 2008 The New York Times. All rights reserved.
06508909
WAIT! DON'T WRITE THAT MUTUAL-FUND CHECK
Wall Street Journal , Col. 3 , Pg. 1 , Sec. C
Friday March 19 1993

Abstract:

...mutual funds are very tricky, especially if fund shareholdings are disposed of bit by bit; many tax-smart investors try to keep their stock- and bond-fund sales to a bare minimum; strategies are suggested to reduce mutual-fund tax problems; drawing; (Your Money Matters: Weekend Report) (L)

Descriptors: TAXATION; INCOME TAX; MUTUAL FUNDS; FINANCES (PERSONAL); INVESTMENT STRATEGIES

Personal Names:

18/3,K/10 (Item 3 from file: 475) [Links](#)

Wall Street Journal Abs

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06254796

TAKING PROFITS ON BONDS MAY ADD UP TO LOSSES

ASINOF, LYNN

Wall Street Journal , Col. 3 , Pg. 1 , Sec. C

Thursday February 13 1992

TAKING PROFITS ON BONDS MAY ADD UP TO LOSSES

Abstract:

...taking profits on bonds; says as result of sharp decline in interest rates over past several months, bonds offered with double-digit yields in 1980s are now selling at hefty premiums, which means ...

Descriptors: STOCKS AND BONDS; GOVERNMENT BONDS; INVESTMENT STRATEGIES; TAXATION; FEDERAL TAXES (US); CAPITAL GAINS TAX

Personal Names:

1

18/3,K/13 (Item 2 from file: 139) [Links](#)

EconLit

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716524

Title: The Taxation of Executive Compensation

Author: Hall, Brian J.; Liebman, Jeffrey B.

Author Affiliation: Unlisted; Unlisted

Publication Information: National Bureau of Economic Research, Inc, NBER Working

Papers: 7596

Publication Date: 2000

Language: English

Availability: <http://www.nber.org/papers/w7596.pdf>

Document Type: Working Paper

Abstract Indicator: Abstract

Abstract: ...tax policy has influenced the composition of executive compensation, and discuss the implications of rising stock-based pay for tax policy. We begin by describing the tax rules for executive pay in detail and analyzing how changes in various tax rates affect the tax advantages of stock options relative to salary and bonus. Our empirical analysis leads to three conclusions. First, there...

TEXT:

18/3,K/14 (Item 1 from file: 350) [Links](#)

Fulltext available through: [Order File History](#)

Derwent WPIX

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0014144491 & & *Drawing available*

WPI Acc no: 2004-329273/200430

XRPX Acc No: N2004-262782

Variable annuity or life insurance product administering method, involves allocating premium portion to asset allocation or style-driven model and reallocating appropriate amount to owner who selects alternate investment option

Patent Assignee: KATCHER M R (KATC-I)

Inventor: KATCHER M R

Patent Family (1 patents, 1 & countries)

Patent Number	Kind	Date	Application Number	Kind	Date	Update	Type
US 20040078244	A1	20040422	US 2002273941	A	20021018	200430	B

Priority Applications (no., kind, date): US 2002273941 A 20021018

Patent Details

Patent Number	Kind	Lan	Pgs	Draw	Filing Notes
US 20040078244	A1	EN	14	5	

Alerting Abstract ... The method provides sector selection rotation investment technology representing specific sectors e.g. companies in many different industries economy with an alternative investment option, thereby providing optimized investment returns to the policy or contract owners. The sector selection rotation technology provides tax-advantaged investment products. The different asset allocation models and style-driven models allow the investor to participate... Original Publication Data by AuthorityArgentinaPublication No. ...Claims:or whether changing the weighting of existing recommended sector percentages provides a greater potential investment return or lower potential risk for said models;said insurance company reallocating the appropriate amount of account value of all contract or policy owners who have selected the affected model(s) to the components and...

18/3,K/15 (Item 2 from file: 350) [Links](#)

Fulltext available through: [Order File History](#)

Derwent WPIX

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0013997118 & & *Drawing available*

WPI Acc no: 2004-178288/200417

Related WPI Acc No: 2002-454238

XRPX Acc No: N2004-141672

Investment portfolio managing method involves selling security from portfolio to harvest tax losses, when difference between present and past values of security is equal to predetermined tax loss threshold

Patent Assignee: MARSHALL & ILSLEY CORP (MARS-N)

Inventor: BLASER J M; BROWN D P; HANSON T; SCHULZ D W

Patent Family (1 patents, 1 & countries)

Patent Number	Kind	Date	Application Number	Kind	Date	Update	Type
US 6687681	B1	20040203	US 1999322412	A	19990528	200417	B

Priority Applications (no., kind, date): US 1999322412 A 19990528

Patent Details

Patent Number	Kind	Lan	Pgs	Draw	Filing Notes
US 6687681	B1	EN	10	3	

Alerting Abstract ... method of providing tax efficient portfolio to each of multiple investors; method of cost-effectively providing a tax efficient investment portfolio to multiple investors with a range of account sizes... ... USE - For passively managing an investment portfolio comprising multiple securities and for actively managing tax lots for individual investors... ... DESCRIPTION OF DRAWINGS - The figure shows the block diagram of the process of managing investment portfolio comprising multiple securities.Original Publication Data by AuthorityArgentinaPublication No. Claims: We claim: 1. A method for passively managing an investment portfolio comprising a plurality of securities and for actively managing tax lots to automatically maximize investor wealth, the method comprising steps of: constructing the investment portfolio to substantially track the performance of a selected index; periodically rebalancing the investment portfolio to... ... calculating a difference between a present value and a past value for each of the plurality of securities comprising the investment portfolio; automatically trading the securities from the investment portfolio to harvest tax losses when the difference between the present value and the past value of the security is substantially equivalent to a predetermined tax loss threshold; and automatically delaying at least a...

18/3,K/16 (Item 3 from file: 350) [Links](#)

Fulltext available through: [Order File History](#)

Derwent WPIX

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0012969305 & & *Drawing available*

WPI Acc no: 2003-046590/200304

XRPX Acc No: N2003-036770

Financial investment portfolio optimization system transforms pre-tax constraints and investment characteristics into set of after-tax constraints and investment characteristics

Patent Assignee: BERGMANN M D (BERG-I); YOO D (YOOD-I)

Inventor: BERGMANN M D; YOO D

Patent Family (1 patents, 1 & countries)

Patent Number	Kind	Date	Application Number	Kind	Date	Update	Type
US 20020143682	A1	20021003	US 2000253918	P	20001129	200304	B

			US 2001995178	A	20011127		
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Priority Applications (no., kind, date): US 2000253918 P 20001129; US 2001995178 A 20011127

Patent Details

Patent Number	Kind	Lan	Pgs	Draw	Filing Notes	
US 20020143682	A1	EN	13	3	Related to Provisional	US 2000253918

Financial investment portfolio optimization system transforms pre-tax constraints and investment characteristics into set of after-tax constraints and... Alerting Abstract ... Financial investment portfolio optimization method; and Derived asset class creation method... ... USE - Financial investment portfolio optimization system.... ... DESCRIPTION OF DRAWINGS - The figure shows a flowchart illustrating a process for developing optimal after-tax investment strategy.Original Publication Data by AuthorityArgentinaPublication No. Original Abstracts: There are computerized processes for financial planning for individuals and groups whose financial portfolio would be subject to tax on certain events. But these processes do not take into account these taxes when optimizing... ... portfolio on the calculated frontier is efficient after incorporating the effect of taxes on the risk and expected return of each asset class permitted in the investor's portfolio. This invention addresses how this may be done and... Claims: We claim, 1. In a system for optimizing a portfolio of financial investments in order to increase total return for equivalent risk, which system includes assuming certain rates of return for various types of investments in the portfolio, the improvements comprising a. defining several accounts, each of which accounts have financial investments, each of which financial investment in the account being characterized in one or more asset classes, the financial...